

Common Reporting Standard (CRS) & Foreign Account Tax Compliance Act (FATCA) Self-Certification Form for Individual Account Holders

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Introduction

In compliance with the signed Intergovernmental Agreement (“IGA”) between Qatar and the United States of America related to the Foreign Account Tax Compliance Act (FATCA) dated 7th of January 2015 and the Common Reporting Standard (CRS), The Commercial Bank (the “Bank”) is required to determine if you are a U.S. Person and where you are “tax resident” by collecting this Self-Certification Form. By February 2014, the Organization of Economic Cooperation and Development (OECD), and many Participating Jurisdictions have committed to a global standard for the Automatic Exchange of Financial Account Information known as the Common Reporting Standard (CRS) in order to obtain and exchange financial account information of overseas tax payers on an annual basis.

The Bank and its subsidiaries and affiliates (the “Group”) is committed to complying with its obligations under CRS and other tax compliance regimes, including the United States (US) Foreign Account Tax Compliance Act (FATCA) provisions which were enacted as part of the US Hiring Incentives to Restore Employment (HIRE) Act.

Like the industry at large, the Group may be required to collect certain tax-related information and/or documents from clients. In certain circumstances, the Group will be required to report and share such information and/or documents with the appropriate tax authorities in compliance with CRS, FATCA and any applicable intergovernmental agreements (IGAs) entered into between jurisdictions.

These explanatory notes are not a substitute for understanding the requirements of the CRS and FATCA regulations. Further details on the CRS may be found within the OECD CRS for Automatic Exchange of Information (AEOI), the associated Commentary to the CRS and domestic guidance. Further details on FATCA may be found on the US Internal Revenue Service (IRS) website.

Please note that this document does not constitute tax or legal advice. If you have any questions about this Form or CRS, please contact your tax, legal and/or other professional advisor.

Please complete this form if you are an individual (including a sole proprietor) Account Holder. For joint or multiple Account Holders, use a separate Form for each individual Account Holder. If you are providing self-certification for an entity account holder or are a Controlling Person of Passive Non-Financial Entity a, do not use this Form. Instead, fill in the ‘CRS/FATCA Self-Certification Form - Entity’.

If you are a US Person under US regulations, you also will need to fill in and provide an IRS Form W-9, in addition to this Form.

Please complete sections 1 to 3 in BLOCK LETTERS and read the Instructions on how to complete this Form on page 3 and the Definitions on page 4.

Section 1

| | |
|---|---|
| Identification of Individual Account | |
| Base Number | |
| A) Name of the Individual who is the Account Holder | Title |
| | Surname(s) |
| | First or Given Name |
| | Middle Name(s) |
| C) Place of Birth | Country of Birth |
| D) Residency Address | Address Line 1 |
| (To be completed only in case of change of status or update to the current residency) | Address Line 2 |
| | City/Town |
| | Province/State/County |
| | Postal Code/ZIP Code |
| | Country |
| Do you hold U.S. Citizenship or are you a lawful US resident/Green Card holder? | <input type="radio"/> Yes <input type="radio"/> No If yes, please provide your: SSN |

Section 2: Country/Jurisdiction of Residence for Tax Purposes and related Taxpayer Identification Number/Functional equivalent

Please complete the following table indicating where you are tax resident. If you are tax resident in more than three countries/jurisdictions, please use a separate sheet.

If a TIN is unavailable please choose one or more of the below reason:

If a TIN is unavailable please provide reason **A, B or C** where appropriate:

- **Reason A:** The country where the Account Holder is resident does not issue TINs to its residents
- **Reason B:** The Account Holder is otherwise unable to obtain a TIN (please explain why Account Holder is unable to obtain a TIN in the below table if you have selected this reason)
- **Reason C:** No TIN is required (note: only select this reason if the authorities of the country of residence for tax purposes entered below do not require the TIN to be disclosed)

More details are available in the Instructions to this Form.

| No. | Country/Jurisdiction of tax residence | TIN/functional equivalent | If no TIN is available enter Reason A, B or C |
|-----|---------------------------------------|---------------------------|---|
| 1 | | | |
| 2 | | | |
| 3 | | | |

If Reason B selected above, explain why the Account Holder is unable to obtain a TIN in the corresponding row below

| | |
|---|--|
| 1 | |
| 2 | |
| 3 | |

Section 3: Declaration & Signature

- I declare that all statements made in this declaration are, to the best of my knowledge and belief, correct and complete.
- I undertake to advise The Commercial Bank (P.S.Q.C) of any change of circumstance that affects the tax residence status of the account holder or causes the information provided within this form to become incorrect or incomplete within 30 days of its occurrence and to provide The Commercial Bank (P.S.Q.C.) with a suitably updated self-certification and Declaration form within 30 days
- I understand that the information supplied by me is covered by the full provisions of the terms and conditions governing the Account Holder's relationship with The Commercial Bank (P.S.Q.C.) setting out how The Commercial Bank (P.S.Q.C) may use and share the information supplied by me.
- I acknowledge that the information contained in this form and information regarding the Person to whom this form relates (Account Holder and any Reportable Account(s) may be provided to the tax authorities of the country/jurisdiction in which this account(s) is/are maintained and exchanged with tax authorities of another country/jurisdiction in which the Person to whom this form relates (Account holder) may be tax resident pursuant to intergovernmental agreements to exchange financial account information.
- I certify that I am the Account Holder (or am authorized to sign for the Account Holder) of all the account(s) to which this form relates.

| | | | |
|---|--|----------------------------|-----------------|
| Signature | | Date | D D M M Y Y Y Y |
| Print Name (first, last) | | | |
| Capacity (If signing on behalf of Account Holder. For POA holders, kindly provide a certified copy of the POA) | | | |
| Officer Name (first,last) | | Position of the Officer | |